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1999
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**EVANGELINE PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)**
Ville Platte, Louisiana

Financial Report

Year Ended June 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or revisor, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **JAN 05 2000**

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INDEPENDENT AUDITORS' REPORT

The Honorable Wayne Morein
Evangeline Parish Sheriff as
Ex-Officio Tax Collector
Ville Platte, Louisiana

We have audited the accompanying statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the Evangeline Parish Sheriff as of and for the year ended June 30, 1999 as listed in the table of contents. This financial statement is the responsibility of the Evangeline Parish Sheriff as Ex-Officio Tax Collector. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the accompanying statement presents information only on the Tax Collector Fund (agency fund) and is not intended to present fairly the financial position and results of operations of the Evangeline Parish Sheriff, in conformity with generally accepted accounting principles. Further, the accompanying statement on collections, distributions, and unsettled balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the collections, distributions, and unsettled balances of the Tax Collector Fund of the Evangeline Parish Sheriff for the year ended June 30, 1999, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The year 2000 supplementary information (page 13) is required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Evangeline Parish Sheriff is or will become year 2000 compliant, that the Sheriff's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Sheriff does business are or will become year 2000 compliant.

The supplemental information (pages 8-11) is presented for purposes of additional analysis. Such information, except for the portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued our report dated October 1, 1999 on our consideration of the Tax Collector Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 1, 1999

FINANCIAL STATEMENT

EVANGELINE PARISH SHERIFF
 Ville Platte, Louisiana
 Tax Collector Agency Fund

Statement of Collections, Distributions, and Unsettled Balances
 Year Ended June 30, 1999

Unsettled balances, July 1, 1998	<u>\$ 503,520</u>
Collections:	
Ad valorem taxes	6,174,491
Angling, hunting, and trapping licenses	121,906
Interest earned on:	
Delinquent taxes	8,349
Protest taxes	26,804
Demand deposits	5,711
State revenue sharing	732,805
Tax notices, advertising, recording fees, dees, etc.	5,913
Redemptions	4,904
Total collections	<u>7,080,883</u>
Total	<u>7,584,403</u>
Distributions:	
Evangeline Parish -	
School Board	2,954,708
Police Jury	2,040,436
Sheriff	634,270
Assessor	351,823
Drainage districts	65,593
Waterworks District No. 1	37,938
Communication district	96,089
Fire protection districts	615,848
Council on Aging	110,924
Louisiana Department of Wildlife and Fisheries	98,378
Louisiana Department of Treasury	13,932
Louisiana Tax Commission	4,433
Pension funds	174,398
Refunds	4,815
Total distributions	<u>7,203,583</u>
Unsettled balances, June 30, 1999	<u><u>\$ 380,820</u></u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statement

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, state revenue sharing funds, and angling, hunting, and trapping licenses.

Louisiana Revised Statute 24:517(D) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying statement reflects financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in this report are also included in the Sheriff's annual general purpose financial statements.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statement has been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

(2) Interest-Bearing Deposits

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At June 30, 1999, the Sheriff has interest-bearing deposits totaling \$380,820 (book balances) on deposit with local financial institutions. These deposit balances of \$652,603 (bank balances) are fully secured through federal deposit insurance and pledged securities at June 30, 1999.

(3) State Revenue Sharing Funds

The revenue sharing funds provided by Act 956 of 1991 were distributed as follows:

Evangeline Parish:	
Police Jury	\$ 278,389
School Board	237,346
Assessor	45,724
Sheriff	69,346
Council on Aging	14,797
Waterworks District No. 1	3,787
Gravity Drainage Districts	7,224
Fire Protection Districts	65,966
Pension funds	<u>10,226</u>
Total	<u>\$ 732,805</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(4) Unsettled Balances

The Unsettled cash balances at June 30, 1999 consist of the following:

Ad valorem taxes paid under protest -

\$341,909 of taxes paid under protest and interest earned to date of \$32,304 on the investment of these funds. These funds are held pending resolution of the protest. \$ 374,213

Taxes and interest -

Interest which has not been remitted to taxing bodies 215

Angling, hunting and trapping licenses -

Angling and hunting license fees collected, but not yet remitted 6,392

Total unsettled balances, June 30, 1999 \$ 380,820

COMPLIANCE AND INTERNAL CONTROL

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Wayne Morein
Evangeline Parish Sheriff as
Ex-Officio Tax Collector
Ville Platte, Louisiana

We have audited the statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) as of and for the year ended June 30, 1999 and have issued our report thereon dated October 1, 1999. In our report, our opinion states the statement of collections, distributions, and unsettled balances of the Tax Collector Fund of the Evangeline Parish Sheriff for the year ended June 30, 1999 has been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Tax Collector financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Tax Collector Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 99-1 (IC).

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than these specified parties.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
October 1, 1999

EVANGELINE PARISH SHERIFF
 Ville Platte, Louisiana
 Tax Collector Agency Fund

Summary Schedule of Current and Prior Year Audit Findings
 and Corrective Action Plan
 Year Ended June 30, 1999

Ref. No.	Year Finding Initially Occurred	Description of Finding/ Management Letter Comment	Corrective Action Taken		Planned Corrective Action/Partial Corrective Action Taken		Name of Contact Person	Anticipated Completion Date

CURRENT YEAR (6/30/99) --

Compliance:

There were no compliance findings for fiscal year ended June 30, 1999.

Internal Control:

99-1 (IC)	Unknown	Due to the small number of employees, the Tax Collector did not have adequate segregation of functions within the accounting system.	No		Based upon the size of the operation and the cost benefit of additional personnel, it may not be feasible to achieve complete segregation of duties	Wayne Morein, Sheriff	N/A
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Management letter:

There were no management letter comments for fiscal year ended June 30, 1999.

(Continued)

EVANGELINE PARISH SHERIFF
 Ville Platte, Louisiana
 Tax Collector Agency Fund

Summary Schedule of Current and Prior Year Audit Findings
 and Corrective Action Plan
 Year Ended June 30, 1999

Ref. No.	Year Finding Initially Occurred	Description of Finding/ Management Letter Comment	Corrective Action Taken	Planned Corrective Action/Partial Corrective Action Taken	Name of Contact Person	Anticipated Completion Date
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PRIOR YEAR (6/30/98) --

Compliance:

There were no compliance findings for fiscal year ended June 30, 1998.

Internal Control:

See 99-1 (IC) above.

Management Letter:

There were no management letter comments for fiscal year ended June 30, 1998.

SUPPLEMENTAL INFORMATION

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Impact of Year 2000 on Computer Programs (Unaudited)

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

The Evangeline Parish Sheriff has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting the Sheriff's operations. The property tax system and collection and distribution system used for the agency funds have been tested and validated for year 2000 compliance.

Because of the unprecedented nature of the Year 2000 issue, its effect and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Sheriff is or will be Year 2000 ready, that the Sheriff's remediation efforts will be successful in whole or in part, or that parties with whom the Sheriff does business will be year 2000 ready.